

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Washington School Corp (8220)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$245,104	\$253,278	\$305,890	\$311,117	6.14%	1.71%
Non - Certified Salaries	120	\$159,677	\$134,953	\$136,962	\$149,728	-1.60%	9.32%
Teacher Retirement Fund, After 7-1-95	216	\$9,502	\$17,462	\$22,891	\$25,018	27.38%	9.29%
Public Employees Retirement Fund	214	\$18,116	\$18,605	\$19,781	\$20,841	3.57%	5.36%
Social Security Noncertified	211	\$18,088	\$16,739	\$17,284	\$18,162	0.10%	5.08%
Social Security Certified	212	\$11,467	\$11,731	\$15,605	\$16,134	8.91%	3.39%
Group Health Insurance	222	\$15,428	\$14,773	\$18,686	\$15,032	-0.65%	-19.55%
Other Group Insurance Authorized by Statute	224	\$8,135	\$7,771	\$8,469	\$9,106	2.86%	7.52%
Operational Supplies	611	\$13,480	\$8,669	\$11,065	\$8,380	-11.20%	-24.26%
Severance/Early Retirement Pay	213	\$5,835	\$5,918	\$7,582	\$5,583	-1.10%	-26.37%
Pupil Services	313	\$1,198	\$0	\$5,000	\$5,500	46.38%	10.00%
Overtime Salaries	140	\$2,511	\$1,744	\$2,424	\$3,139	5.73%	29.51%
Stipends	131	\$0	\$0	\$2,309	\$3,129	NA	35.51%
Dues and Fees	810	\$0	\$2,016	\$2,378	\$2,722	NA	14.46%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,638	\$2,609	\$2,706	\$2,279	-16.27%	-15.76%
Postage and Postage Machine Rental	532	\$60	\$3,596	\$870	\$2,027	141.08%	132.97%
Travel	580	\$1,694	\$5,299	\$2,308	\$1,994	4.16%	-13.63%
Group Life Insurance	221	\$979	\$831	\$1,026	\$919	-1.57%	-10.46%
Telephone	531	\$180	\$180	\$165	\$465	26.78%	181.82%
Printing and Binding	550	\$502	\$448	\$1,305	\$272	-14.21%	-79.17%
Official Bond Premiums	525	\$0	\$100	\$100	\$250	NA	150.00%
Other Supplies and Materials	615, 660 - 689	\$0	\$2,063	\$0	\$68	NA	NA
Other Technology Hardware	746	\$1,159	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$0	\$1,996	\$0	\$0	NA	NA
Other Purchased Services	593	\$2,085	\$245	\$231	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$5,611	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$210	\$3,412	\$46	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$84	\$143	\$0	\$0	-100.00%	NA
Professional Development	748	\$0	\$0	\$215	\$0	NA	-100.00%
Student Instructional Support Total		\$525,743	\$514,580	\$585,299	\$601,865	3.44%	2.83%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement							
Certified Salaries	110	\$2,921,231	\$2,978,982	\$2,930,810	\$2,859,008	-0.54%	-2.45%
Transfer Tuition to Other School Corps Within State	561	\$667,110	\$652,300	\$637,339	\$642,721	-0.93%	0.84%
Social Security Certified	212	\$209,732	\$215,143	\$218,882	\$210,219	0.06%	-3.96%
Non - Certified Salaries	120	\$228,484	\$228,846	\$203,004	\$188,547	-4.69%	-7.12%
Teacher Retirement Fund, After 7-1-95	216	\$177,522	\$180,754	\$192,652	\$186,533	1.25%	-3.18%
Group Health Insurance	222	\$131,543	\$136,064	\$152,290	\$109,111	-4.57%	-28.35%
Other Group Insurance Authorized by Statute	224	\$63,928	\$60,998	\$60,260	\$57,617	-2.57%	-4.39%
Computer Hardware	741	\$7,831	\$5,625	\$44,183	\$53,761	61.87%	21.68%
Severance/Early Retirement Pay	213	\$86,806	\$81,075	\$177,488	\$50,481	-12.67%	-71.56%
Content	747	\$38,646	\$18,832	\$5,323	\$50,371	6.85%	846.33%
Nonlicensed Employees	136	\$38,455	\$36,860	\$51,833	\$42,884	2.76%	-17.27%
Operational Supplies	611	\$113,331	\$73,489	\$44,581	\$40,956	-22.47%	-8.13%
Stipends	131	\$0	\$0	\$54,457	\$40,951	NA	-24.80%
Teacher Retirement Fund, Prior to 7-1-95	215	\$39,049	\$40,002	\$36,599	\$35,839	-2.12%	-2.08%
Public Employees Retirement Fund	214	\$25,262	\$25,464	\$24,838	\$26,712	1.40%	7.55%
Instructional Programs Improvement Services	312	\$3,520	\$6,957	\$9,888	\$22,653	59.27%	129.09%
Social Security Noncertified	211	\$20,033	\$19,528	\$19,467	\$17,433	-3.41%	-10.44%
Distance Learning Equipment	742	\$0	\$0	\$7,700	\$12,796	NA	66.18%
Equipment	730	\$39,300	\$27,690	\$4,726	\$12,230	-25.31%	158.78%
Unemployment Insurance	230	\$4,831	\$0	\$0	\$8,915	16.56%	NA
Textbooks	630	\$0	\$67,876	\$9,619	\$8,293	NA	-13.78%
Pre-2008 Object Code - Temporary Salaries	130	\$7,497	\$7,313	\$7,660	\$5,496	-7.47%	-28.24%
Group Life Insurance	221	\$6,378	\$5,318	\$5,668	\$4,576	-7.96%	-19.26%
Dues and Fees	810	\$6,670	\$5,739	\$4,675	\$4,081	-11.56%	-12.70%
Travel	580	\$6,869	\$5,918	\$5,102	\$3,967	-12.83%	-22.26%
Connectivity	744	\$4,278	\$5,748	\$3,480	\$3,480	-5.03%	0.00%
Library Books	640	\$11,307	\$6,253	\$6,597	\$2,716	-29.99%	-58.83%
Repairs and Maintenance Services	430	\$10,799	\$3,942	\$15,197	\$2,087	-33.70%	-86.27%
Periodicals	650	\$961	\$1,437	\$953	\$2,072	21.19%	117.51%
Other Supplies and Materials	615, 660 - 689	\$4,932	\$5,075	\$121	\$1,663	-23.79%	1279.17%
Licensed Employees	135	\$1,955	\$13,201	\$7,955	\$1,217	-11.17%	-84.70%
Other Professional and Technical Services	319	\$2,088	\$4,032	\$2,000	\$825	-20.72%	-58.75%

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Overtime Salaries	140	\$551	\$747	\$629	\$208	-21.61%	-66.97%
Construction Services	450	\$0	\$0	\$3,152	\$16	NA	-99.49%
Other Purchased Property Services	490 - 499	\$990	\$1,816	\$555	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$3,520	(\$268)	\$0	\$0	-100.00%	NA
Transfer Tuition to Ed. Service Agencies Within State	564	(\$41,497)	\$0	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$2,732	\$76	\$399	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$63,475	\$50,262	\$0	\$0	-100.00%	NA
Gasoline and Lubricants	613	\$0	\$94	\$35	\$0	NA	-100.00%
Pupil Services	313	\$0	\$1,000	\$0	\$0	NA	NA
Instruction Services	311	\$0	\$2,000	\$0	\$0	NA	NA
Other Purchased Services	593	\$516	\$619	\$388	\$0	-100.00%	-100.00%
Professional Development	748	\$3,725	\$4,085	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$1,321	\$872	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$4,915,680	\$4,981,765	\$4,950,505	\$4,710,435	-1.06%	-4.85%
Overhead and Operational							
Non - Certified Salaries	120	\$768,871	\$794,985	\$803,764	\$813,964	1.43%	1.27%
Heating and Cooling for Buildings - Electricity	621	\$135,971	\$149,554	\$147,397	\$217,877	12.51%	47.82%
Vehicles	731	\$179,538	\$83,632	\$173,398	\$189,761	1.39%	9.44%
Food Purchases	614	\$189,848	\$186,881	\$201,884	\$171,552	-2.50%	-15.02%
Certified Salaries	110	\$102,431	\$104,067	\$158,227	\$157,776	11.40%	-0.29%
Operational Supplies	611	\$316,549	\$223,567	\$252,648	\$142,308	-18.12%	-43.67%
Public Employees Retirement Fund	214	\$76,651	\$82,428	\$85,286	\$86,617	3.10%	1.56%
Repairs and Maintenance Services	430	\$74,119	\$88,011	\$72,201	\$79,100	1.64%	9.56%
Social Security Noncertified	211	\$66,830	\$69,055	\$71,554	\$67,466	0.24%	-5.71%
Insurance	520	\$75,099	\$66,760	\$67,830	\$65,615	-3.32%	-3.27%
Gasoline and Lubricants	613	\$132,769	\$121,482	\$97,445	\$64,438	-16.53%	-33.87%
Pre-2008 Object Code - Temporary Salaries	130	\$104,470	\$103,568	\$104,342	\$62,871	-11.92%	-39.75%
Group Health Insurance	222	\$89,948	\$90,780	\$99,102	\$60,646	-9.38%	-38.80%
Content	747	\$10,957	\$28,606	\$25,011	\$41,447	39.46%	65.71%
Other Group Insurance Authorized by Statute	224	\$33,597	\$31,848	\$32,331	\$33,590	0.00%	3.89%
Other Supplies and Materials	615, 660 - 689	\$776,201	\$18,710	\$30,141	\$33,343	-54.47%	10.62%
Connectivity	744	\$19	\$24,990	\$83,713	\$29,746	530.69%	-64.47%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overtime Salaries	140	\$23,076	\$25,629	\$25,256	\$27,562	4.54%	9.13%
Water and Sewage	411	\$25,131	\$24,622	\$24,776	\$26,366	1.21%	6.42%
Workers Compensation Insurance	225	\$11,609	\$23,813	\$25,460	\$25,677	21.95%	0.85%
Equipment	730	\$10,036	\$71,188	\$2,410	\$22,824	22.80%	847.13%
Construction Services	450	\$6,887	\$5,845	\$313	\$22,315	34.16%	7040.11%
Light and Power - Other Than Heating and Cooling	625	\$128,842	\$126,696	\$123,603	\$20,295	-37.00%	-83.58%
Computer Hardware	741	\$0	\$0	\$0	\$19,977	NA	NA
Telephone	531	\$12,344	\$11,565	\$11,361	\$17,567	9.22%	54.63%
Heating and Cooling for Buildings - Gas	622	\$11,189	\$25,360	\$22,849	\$16,288	9.84%	-28.71%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$5,398	\$15,386	NA	185.03%
Social Security Certified	212	\$7,976	\$8,008	\$12,131	\$11,967	10.68%	-1.35%
Other Professional and Technical Services	319	\$7,865	\$8,346	\$15,867	\$9,787	5.62%	-38.32%
Board Member Compensation	115	\$10,500	\$10,500	\$10,500	\$9,375	-2.79%	-10.71%
Tires and Repairs	612	\$23,071	\$11,244	\$4,777	\$9,267	-20.39%	93.98%
Other Technology Hardware	746	\$207	\$0	\$95	\$8,486	153.15%	8854.30%
Student Transportation Services	510	\$4,182	\$8,172	\$10,129	\$7,863	17.10%	-22.37%
Dues and Fees	810	\$9,384	\$10,177	\$7,699	\$7,686	-4.87%	-0.17%
Removal of Refuse and Garbage	412	\$8,505	\$8,253	\$8,507	\$7,625	-2.69%	-10.37%
Other Purchased Property Services	490 - 499	\$911	\$12,776	\$68,116	\$7,513	69.49%	-88.97%
Miscellaneous Objects	876 - 899	\$300	\$1,600	\$1,245	\$6,271	113.83%	403.63%
Advertising	540	\$1,297	\$4,325	\$2,939	\$2,867	21.92%	-2.46%
Severance/Early Retirement Pay	213	\$4,835	\$4,850	\$5,702	\$2,699	-13.56%	-52.66%
Group Life Insurance	221	\$2,934	\$2,551	\$2,893	\$2,606	-2.92%	-9.92%
Staff Services	314	\$2,195	\$460	\$1,853	\$2,251	0.63%	21.49%
Nonlicensed Employees	136	\$14,309	\$16,656	\$20,111	\$2,164	-37.64%	-89.24%
Official Bond Premiums	525	\$1,425	\$1,625	\$1,133	\$2,129	10.56%	87.91%
Other Purchased Services	593	\$1,301	\$1,535	\$1,443	\$1,424	2.28%	-1.32%
Travel	580	\$14,439	\$13,088	\$8,496	\$1,408	-44.12%	-83.43%
Stipends	131	\$0	\$0	\$500	\$1,317	NA	163.49%
Postage and Postage Machine Rental	532	\$1,456	\$1,518	\$1,382	\$1,014	-8.65%	-26.60%
Bank Service Charges	871	\$1,227	\$1,095	\$769	\$841	-9.01%	9.36%
Awards	875	\$0	\$43	\$1,378	\$652	NA	-52.70%
Rentals	440	\$3,870	\$9,620	\$3,068	\$598	-37.30%	-80.50%
Printing and Binding	550	\$0	\$0	\$2,032	\$595	NA	-70.72%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,073	\$3,122	\$3,219	\$377	-40.83%	-88.30%
Improvements Other Than Buildings	715	\$15,113	\$6,696	\$41,169	\$299	-62.50%	-99.27%
Instructional Programs Improvement Services	312	\$0	\$1,311	\$3,580	\$100	NA	-97.21%
Telecommunications Equipment	745	\$0	\$0	\$0	\$98	NA	NA
Professional Development	748	\$645	\$445	\$330	\$60	-44.77%	-81.82%
Periodicals	650	\$905	\$1,823	\$4,370	\$50	-51.52%	-98.86%
Gas - Other than heating and Cooling	626	\$46	\$47	\$64	\$23	-15.86%	-63.73%
Wireless Equipment	743	\$0	\$0	\$0	\$13	NA	NA
Other Employee Benefits	241 - 290	\$467	\$425	\$637	\$0	-100.00%	-100.00%
Other Communication Services	533 - 539	\$303	\$0	\$0	\$0	-100.00%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$800	\$3,500	\$0	\$0	-100.00%	NA
Textbooks	630	\$0	\$16	\$111	\$0	NA	-100.00%
Entertainment	240	\$0	\$67	\$0	\$0	NA	NA
Pupil Services	313	\$6,282	\$0	\$0	\$0	-100.00%	NA
Meals Provided	235	\$65	\$0	\$0	\$0	-100.00%	NA
Late Payments	872	\$0	\$0	\$128	(\$15)	NA	-111.47%

Overhead and Operational Total	\$3,512,871	\$2,737,534	\$2,994,071	\$2,641,784	-6.88%	-11.77%
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Non Operational

Redemption of Principal	831	\$406,729	\$973,127	\$797,952	\$1,023,315	25.94%	28.24%
Interest	832	\$97,117	\$245,943	\$137,343	\$203,039	20.25%	47.83%
Improvements Other Than Buildings	715	\$18,338	\$11,424	\$12,268	\$193,350	80.20%	1476.05%
Certified Salaries	110	\$56,304	\$57,391	\$59,965	\$69,838	5.53%	16.46%
Construction Services	450	\$28,991	\$33,020	\$20,304	\$64,168	21.97%	216.03%
Non - Certified Salaries	120	\$49,740	\$49,827	\$54,157	\$49,605	-0.07%	-8.41%
Equipment	730	\$29,268	\$30,053	\$81,709	\$43,380	10.34%	-46.91%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$20,493	NA	NA
Rentals	440	\$534	\$11,522	\$12,851	\$17,563	139.50%	36.66%
Other Supplies and Materials	615, 660 - 689	\$637,084	\$427	\$34,144	\$14,968	-60.85%	-56.16%
Repairs and Maintenance Services	430	\$19,718	\$27,475	\$33,334	\$6,003	-25.72%	-81.99%
Social Security Certified	212	\$3,878	\$4,050	\$4,098	\$4,681	4.81%	14.24%
Other Professional and Technical Services	319	\$935	\$700	\$620	\$4,105	44.75%	562.10%

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Operational Supplies	611	\$11,634	\$10,547	\$9,498	\$4,040	-23.24%	-57.47%
Computer Hardware	741	\$11,500	\$14,420	\$155,852	\$3,877	-23.80%	-97.51%
Social Security Noncertified	211	\$3,562	\$3,580	\$3,955	\$3,493	-0.49%	-11.69%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$1,400	NA	NA
Other Purchased Services	593	\$4,142	\$4,369	\$434	\$656	-36.91%	51.21%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$209	NA	NA
Travel	580	\$778	\$1,671	\$534	\$130	-36.10%	-75.74%
Other Technology Hardware	746	\$4,901	\$0	\$699	\$0	-100.00%	-100.00%
Telephone	531	\$0	\$2,846	\$0	\$0	NA	NA
Water and Sewage	411	\$350	\$0	\$0	\$0	-100.00%	NA
Contributions & Donations to Outside Organizations	570	\$1,500	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$160	\$445	\$160	\$0	-100.00%	-100.00%
Vehicles	731	\$0	\$0	\$4,461	\$0	NA	-100.00%
Non Operational Total		\$1,387,164	\$1,482,838	\$1,424,337	\$1,728,312	5.65%	21.34%
Grand Total		\$10,341,457	\$9,716,717	\$9,954,212	\$9,682,397	-1.63%	-2.73%